

EXHIBIT D

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USA Commercial Mortgage Company, et al.
Summary of Hours and Fees Incurred by Category
April 13, 2006 through March 12, 2007

Category	Exhibit	Hours	Fees
Forensic Loan Accounting	E1	5,313.8	\$ 1,967,965.00
Loan and Financial Accounting Systems	E2	1,118.9	517,937.00
Financial Analyses	E3	2,229.2	930,226.00
Cash Flow Model/Analyses	E4	333.0	153,405.00
Loan Portfolio	E5	2,466.2	1,276,608.00
Investor Issues and Requests	E6	2,611.2	870,603.00
Valuation Analyses / Appraisal	E7	158.5	62,749.00
Company Administration	E8	850.4	507,344.00
Analyzing Restructuring and Sale Options	E9	1,983.7	1,039,263.00
LSA - Document Review, Extraction and Loan by Loan Classification	E10	583.1	147,435.00
Compass Sub-servicing	E11	52.6	28,553.00
Transition to Compass	E12	424.8	208,964.00
Disclosure Statement/Plan of Reorganization	E13	461.6	261,773.00
Liquidation Analysis	E14	541.2	246,908.00
Accounts and Notes Receivable Related Activities	E15	1,018.1	451,016.00
Avoidance Actions / Preference Analysis	E16	155.0	86,433.00
Litigation Matters	E17	64.5	30,006.00
Committee Requests	E18	701.3	281,864.00
Committee Meetings	E19	556.8	276,421.00
Employment/Fee Applications	E20	1,895.5	806,245.00
Bankruptcy Motions/Filings	E21	442.5	251,613.00
Bankruptcy Schedules and SOFAs	E22	359.1	133,089.00
DIP Financing / Cash Collateral	E23	129.7	72,042.00
Employee Retention and Severance Plan	E24	38.7	22,083.00
Court Hearings/Preparation	E25	608.2	345,104.00
Case Administration	E26	910.4	282,490.00
Leases, Executory Contracts and Agreements	E27	408.4	87,912.00
Tax Issues/Analysis	E28	95.6	54,473.00
Monthly Operating Reports	E29	90.8	38,872.00
Claims Analysis	E30	611.6	191,800.00
Transition Issues and Activities	E31	203.2	118,777.00
Subtotal: USA Commercial Mortgage Company, et al.		27,417.6	11,749,973.00
Less: Voluntary Reduction			(360,769.91) ⁽¹⁾
Total Hours and Fees Requested		27,417.6	\$ 11,389,203.09

(1) Voluntary reduction relates to fee application time in excess of 3%